

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,)	Case No.: 1:10 CR 155
)	
Plaintiff)	JUDGE SOLOMON OLIVER, JR.
)	
v.)	
)	
STANLEY S. CHAPMAN,)	<u>ORDER ACCEPTING PLEA</u>
)	<u>AGREEMENT, JUDGMENT AND</u>
)	<u>REFERRAL TO U. S. PROBATION</u>
Defendant)	<u>OFFICE</u>

This case is before the Court on a Report and Recommendation filed by United States Magistrate Judge William H. Baughman, Jr., regarding the change of plea hearing of Stanley S. Chapman, which was referred to the Magistrate Judge with the consent of the parties.

On April 7, 2010, the government filed a sixteen count Indictment, charging Defendant Stanley S. Chapman, with Failure to Account for and Pay Over Employment Tax in violation of Title 26 United States Code, Section 7202; and Attempted Income Tax Evasion in violation of Title 26 United States Code, Section 7201. Defendant Chapman was arraigned on May 5, 2010, and entered a plea of not guilty to counts 1-12, 13-16 before Magistrate Judge James S. A Gallas. On October 7, 2010, Magistrate Judge William H. Baughman, Jr., received Defendant Chapman's plea of guilty to counts 1, 12, 13, and 16 of the Indictment and issued a Report and

Recommendation (“R&R”) concerning whether the plea should be accepted and a finding of guilty entered.

Neither party submitted objections to the Magistrate Judge’s R&R in the ten days after it was issued.

On de novo review of the record, the Magistrate Judge’s R&R is adopted. Defendant Stanley S. Chapman is found to be competent to enter a plea and to understand his constitutional rights. He is aware of the charges and of the consequences of entering a plea. There is an adequate factual basis for the plea. The Court finds the plea was entered knowingly, intelligently, and voluntarily. The plea agreement is approved.

Therefore, Defendant Chapman is adjudged guilty to Counts 1, 12, 13 and 16 of the Indictment, in violation of Title 26 United States Code, Section 7202 and Title 26 United States Code, Section 7201. This matter was referred to the U. S. Probation Department for the completion of a pre-sentence investigation and report. Sentencing will be on December 15, 2010, at 11:00 a.m. in Courtroom 19-A, Carl B. Stokes United States Court House, 801 West Superior Avenue, Cleveland, Ohio.

IT IS SO ORDERED.

/s/SOLOMON OLIVER, JR.
CHIEF JUDGE
UNITED STATES DISTRICT COURT

October 21, 2010